

ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES
Code of Alabama 1975, Sections 40-23-31 and 40-23-83

810-6-3-.07.05 Charitable Organizations and Institutions.

Charitable and nonprofit organizations and institutions have no special exemption from the sales and use taxes. Further, they are required to comply with all the provisions of these laws, relating to the filing of returns, making payments of taxes required to be collected, etc. with the exception of those listed below which are exempt from payment of all sales and use taxes by special acts of the Legislature.

<u>ACT NO.</u>	<u>ORGANIZATION</u>	<u>EFFECTIVE DATE</u>
94-363	AIDS Action Council of Huntsville	April 12, 1994
94-363	AIDS Alabama, Inc. (formerly AIDS Task Force of Alabama, Inc.)	April 12, 1994
79-663	Alabama Aviation Hall of Fame Board	July 30, 1979
2012-544	Alabama Association of Rescue Squads, Incorporated	August 1, 2012
2012-544	Alabama Association of Volunteer Fire Departments	August 1, 2012
123	Alabama Chapter Cystic Fibrosis Research Foundation	October 1, 1965
81-812	Alabama Federation of Women's Clubs	May 27, 1981
93-484	Alabama Goodwill Industries, Inc.	May 13, 1993
81-790	Alabama Goodwill Industries, Inc. of Birmingham	May 27, 1981
670	Alabama Goodwill Industries, State Headquarters Only	May 1, 1978
1204	Alabama Heart Association	September 18, 1973
670	Alabama Lions Sight Conservation Association, Inc. (formerly Alabama Sight Conservation Association) State Headquarters Only	May 1, 1978
2012-513	Alabama Marine Corps League	August 1, 2012
259	Alabama Masonic Home	September 7, 1964
77	Alabama National Fair and Agricultural Exposition, Inc. (formerly South Alabama State Fair Association)	August 7, 1978
83-408	Alabama Shakespeare Festival Theatre Finance Authority (Corporation dissolved May 19, 2009)	January 27, 1983 to May 19, 2009
1102	Alabama Sheriffs' Youth Ranches (formerly Alabama Sheriffs Boys Ranch)	September 12, 1969
1204	Alabama Society of the Daughters of the American Revolution	September 18, 1973
84-664	Alabama Sports Foundation (formerly Birmingham Football Foundation)	May 31, 1984
2080	Alabama University of, Huntsville Foundation	October 1, 1971

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810-6-3-.07.05. (Continued)

<u>ACT NO.</u>	<u>ORGANIZATION</u>	<u>EFFECTIVE DATE</u>
95-724	American Bowling Congress or any predecessor organization or entity (exemption limited to state, county, and municipal sales or use taxes applicable to its entry fees)	October 1, 1995
761	American Cancer Society - Alabama Division	September 9, 1967
670	American Legion, State Headquarters Only	May 1, 1978
670	American Veterans World War II, Korea, and Vietnam, State Headquarters Only	May 1, 1978
97-868	American Youth Soccer Organization, Region 498 (exemption is limited to county and municipal sales and use taxes in Madison County)	December 1, 1997
97-709	Anniston Fellowship House, Inc.	August 1, 1997
1591	Baptist, Freewill, Children's Home	September 20, 1970
2006-556	Barber Vintage Motorsports Museum (exemption limited to state, county, and municipal sales and use taxes with respect to tangible personal property purchased solely for display as a museum exhibit primarily within the confines of the museum property)	July 1, 2006
2006-389	BayFest, Incorporated (exemption is limited to municipal sales and use taxes and gross receipts taxes in Class 2 municipalities. A Class 2 municipality is a city with a population of not less than 175,000 and not more than 299,999 inhabitants.)	October 1, 1999
2006-250	Big Oak Ranch, Incorporated, Administrative Office in Springville, Alabama	June 1, 2006
94-363	Birmingham AIDS Outreach, Inc.	April 12, 1994
1944	Birmingham Building Trades Tower	September 20, 1971
96-745	Birmingham Civil Rights Institute, Inc.	July 1, 1996
261	Boy Scouts of America	September 7, 1966
97-420	Bridge, Incorporated, The	August 1, 1997
1944	Building and Construction Trades Group, Inc. (formerly Birmingham Building Trades Tower)	September 20, 1971
47	Catholic Maritime Club of Mobile, Inc.	October 1, 1961
2004-507	Centre for the Living Arts, Inc., The (exemption limited to municipal sales and use taxes in Class 2 municipalities. A Class 2 municipality is a city with a population of not less than 175,000 and not more than 299,999 inhabitants.)	May 17, 2004

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810-6-3-.07.05. (Continued)

<u>ACT NO.</u>	<u>ORGANIZATION</u>	<u>EFFECTIVE DATE</u>
1591	Childhaven, Inc.	September 20, 1971
149	Chilton County Rescue Squad	September 21, 1975
2006-615	Christian Service Centers of Covington Baptist Association, Incorporated	
89-829	Christian Service Mission, Inc. (exemption limited to sales of food pursuant to the food distribution program conducted by Christian Service Mission, Inc., in cooperation with World Share, Inc.)	May 17, 1989
95-376	Citizenship Trust	July 24, 1995
261	Community Chest, All and United Appeal Funds and all charitable, civic, and eleemosynary organizations and institutions for whom they solicit funds	September 7, 1966
2001-961	Community Fire Development, Incorporated (exemption is limited to county and municipal sales and use taxes in Jefferson County)	December 1, 2001
97-421	Councils; State, Regional, and affiliated Community; created pursuant to Chapter 9A of Title 38 to administer the Individual and Family Support Program for persons with developmental disabilities and their families (exemption is limited to county and municipal sales and use taxes)	August 1, 1997
85-749	County Public Hospital Associations and any of their branches, agencies, lessees, or successors organized pursuant to Section 10-3A-1, et seq., Code of Alabama 1975, which operate or maintain hospitals for purposes other than pecuniary gain or individual profit	December 31, 1985
94-596	County Public Hospital Associations, or any Alabama nonprofit membership corporation if one or more of its members is a county public hospital association, and any of their branches, agencies, lessees, or successors organized pursuant to Section 10-3A-1, et seq., Code of Alabama 1975, which operate or maintain hospitals for purposes other than pecuniary gain and not for individual profit	December 31, 1993
96-344	Crenshaw Baptist Hospital (exemption is limited to county and municipal sales or use taxes in Crenshaw County)	June 1, 1996
154	Diabetes Trust Fund, Inc. (Corporation dissolved April 22, 2009.)	September 1, 1974 to April 22, 2009

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810-6-3-.07.05. (Continued)

<u>ACT NO.</u>	<u>ORGANIZATION</u>	<u>EFFECTIVE DATE</u>
670	Disabled American Veterans, State Headquarters Only	May 1, 1978
97-709	DoDa Parade	August 1, 1997
2010-749	Eagles' Wings, Incorporated (Principal address is Northport, Alabama, Tuscaloosa County.)	July 1, 2010
77	Eastern Star, Grand Chapter and All Orders	August 7, 1978
1202	Elks Memorial Center	September 17, 1971
1204	Episcopal Foundation of Jefferson County	September 18, 1973
1102	Eufaula Heritage Association	September 12, 1969
88-543	Eye Foundation, Inc., and its branches and agencies	May 5, 1988
2012-544	Fire associations, county volunteer	August 1, 2012
1204	Fire Departments, All Volunteer in Alabama	September 18, 1973
2012-544	Fire districts, all local that are not under the auspices of their county commission	August 1, 2012
96-466	Franklin Memorial Clinic, Inc. (Exemption is limited to municipal gross receipts taxes)	July 1, 1996
94-246	Friends of Magnolia Cemetery, Inc., The (exemption is limited to county and municipal sales or use taxes in Mobile County)	May 1, 1994
84-187	George Lindsey Celebrity Benefit, Inc. (Corporation dissolved March 24, 1989)	April 24, 1984 to March 24, 1989
261	Girl Scouts of America	September 7, 1966
93-484	Goodwill Industries of Central Alabama, Inc.	May 13, 1993
93-484	Goodwill Industries/Easter Seals of the Gulf Coast, Inc. (formerly Goodwill Industries of Mobile Area, Inc.)	May 13, 1993

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810-6-3-.07.05. (Continued)

<u>ACT NO.</u>	<u>ORGANIZATION</u>	<u>EFFECTIVE DATE</u>
94-119	Greater Gulf State Fair, Inc. And all persons, firms, or corporations that do business with the Greater Gulf State Fair, Inc. on its fairgrounds in Mobile County during its annual fair (exemption relates to Mobile County and is limited to county and municipal sales or use taxes)	April 1, 1994
95-394	Habitat for Humanity Organizations	September 1, 1995
94-363	Health Services Center, Inc. (formerly AIDS Services Center, Inc.)	April 12, 1994
1250	Helping Hand Club of Anniston	September 13, 1969
1944	Holy Comforter House, Inc. Of Gadsden	September 20, 1971
2005-305 and 2010-219	HudsonAlpha Institute for Biotechnology (formerly Hudson-Alpha Institute for Biotechnology)	August 2, 2005
97-709	Huntsville Emergency Medical Services, Inc.	August 1, 1997
97-868	Huntsville-Madison County Senior Center, Inc. (exemption is limited to county and municipal sales and use taxes in Madison County)	December 1, 1997
97-709	Jacksonville Christian Outreach Center, Inc.	August 1, 1997
94-363	Jefferson County AIDS in Minorities	April 12, 1994
47	Jewish Community Center	October 1, 1961
87-549	King's Home, Inc., (formerly King's Ranch, Inc.)	July 22, 1987
47	Knights of Pythias Lodges	October 1, 1961
123	Lakeshore Foundation (formerly Jefferson Tuberculosis Sanatorium)	October 1, 1965
94-94	L'Arche-Mobile, Inc. (exemption is limited to county and municipal sales or use taxes)	April 1, 1994
94-363	Lee County AIDS Outreach, Inc.	April 12, 1994
97-517	Lee County Cattlemen's Association Rodeo (exemption is limited to county and municipal sales taxes levied upon admission to the rodeo)	August 1, 1997
97-709	Lee County Humane Society	August 1, 1997
97-943	Little Sisters of the Poor	December 1, 1997
97-868	Madison Baseball Association (exemption is limited to county and municipal sales and use taxes in Madison County)	December 1, 1997

(Continued)

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Code of Alabama 1975, Sections 40-23-31 and 40-23-83

810-6-3-.07.05. (Continued)

<u>ACT NO.</u>	<u>ORGANIZATION</u>	<u>EFFECTIVE DATE</u>
97-868	Madison Dolphins Swim Team (exemption is limited to county and municipal sales and use taxes in Madison County)	December 1, 1997
94-212	Magic Moments, Inc.	May 1, 1994
	March of Dimes (The National Foundation's Field Offices)	Prior 1971
1591	Methodist Homes for the Aging	September 20, 1971
1591	Methodist, United, Children's Home	September 20, 1971
94-218	Mission of Hope Ministries, Inc. (formerly Mission of Hope, Inc.), (exemption is limited to county and municipal sales or use taxes)	May 1, 1994
94-119	Mobile Arts and Sport Association (exemption relates to Mobile County and is limited to county and municipal sales or use taxes)	April 1, 1994
98-126	Mobile Optimist Club, Christmas trees sold from the tree lot of the (exemption applies only in Mobile County and is limited to county and municipal sales and use taxes and gross receipts taxes)	June 1, 1998
2008-243	Mobile Regional Senior Community Center Foundation, Incorporated (exemption is limited to county and municipal sales and use taxes in Mobile County on purchases of goods donated to or used for the direct benefit of the Mobile Regional Senior Community Center or the City of Mobile, except the exemption does not apply to sales and use taxes owed and collected under the Education First Amendment, Amendment No. 706 to the Constitution of Alabama of 1901, as amended.)	April 24, 2008
96-750	Monrovia Parks and Recreation Association (exemption is limited to county and municipal sales and use taxes in Madison County)	July 1, 1996
94-363	Montgomery AIDS Outreach, Inc.	April 12, 1994
84-406	National Conference of State Legislatures and the Council of State Governments	May 23, 1984
864	New Hope Industries of Dothan	September 3, 1965
96-426	North Alabama Christian Children's Home (formerly Christian Children Homes, Inc.)	July 1, 1996
1102	North Alabama T. B. Associations	September 12, 1969
1204	Presbyterian Apartments, Inc., The	September 18, 1973

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810-6-3-.07.05. (Continued)

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1591	Presbyterian Home for Children	September 20, 1971
95-586	Rainbow Omega, Inc.	September 1, 1995
2000-576	Religious organizations conducting fund raising activities in Mobile County (exemption is limited to county and municipal gross receipts taxes in Mobile County imposed upon gross receipts from fund raising activities of religious organizations that qualify as an exempt organization under Section 501(c)(3) or Title 26, U.S.C.)	August 1, 2000
2012-544	Rescue associations, all county volunteer	August 1, 2012
91-324	Rescue service organizations operating within Alabama which are exempt from federal income taxes under the Internal Revenue Code of 1986, Section 501(c)(3) and which are members of the Alabama Rescue Services Association Incorporated	July 24, 1991
2012-544	Rescue squads, all volunteer that are members of the Alabama Association of Rescue Squads	August 1, 2012
95-692	Rescue units; volunteer, nonprofit; operating within Alabama which do not meet the criteria in Section 40-23-5(o) but are licensed by the State Board of Health	October 1, 1995
2006-383	Russell County Historical Commission (exemption is limited to county and municipal sales and use tax in Russell County on any purchases for the construction, maintenance, or repair of any location or facility operated by the commission)	July 1, 2006
297	Salvation Army	August 28, 1963
47	Seamens Home of Mobile, Inc.	October 1, 1961
90-566	Selma-Dallas County Historic Preservation Society	April 19, 1990
98-380	Service Guild of Birmingham, Incorporated, Early Intervention Program	July 1, 1998
84-739	Shrine	June 11, 1984
1204	Shrine Circus, The Annual	September 18, 1973
2000-642	Society of St. Vincent DePaul (exemption is limited to county and municipal sales and use taxes in Mobile County)	August 1, 2000

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810-6-3-.07.05. (Continued)

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94-363	South Alabama CARES (Community AIDS Resource Education and Support), Inc. (formerly Mobile AIDS Support Services)	April 12, 1994
77	Southeastern Livestock Exposition	August 7, 1978
84-187	Special Olympics Alabama, Inc. (formerly The Alabama Special Olympics) or any predecessor	April 24, 1984
84-292	Tennessee Valley Exhibit Commission of Alabama (formerly Tennessee Valley Authority Exhibit Commission)	May 14, 1984
90-566	Valley Grande Community Center, Inc. (formerly Valegrande Community Center)	April 19, 1990
670	Veterans of Foreign Wars, State Headquarters Only	May 1, 1978
97-868	Wesco Girls Softball Team (exemption is limited to county and municipal sales and use taxes in Madison County)	December 1, 1997
94-363	West Alabama AIDS Outreach	April 12, 1994
95-394	West Alabama Youth Services, Inc. (WAYS)	September 1, 1995
97-709	Wings of Life, Inc.	August 1, 1997
94-363	Wiregrass AIDS Outreach, Inc. (Corporation dissolved December 16, 1996)	April 12, 1994 to December 16, 1996
97-709	Wiregrass Children's Home, Inc.	August 1, 1997
753	Young Men's Christian Association (YMCA)	September 23, 1957
47	Young Men's Hebrew Association (YMHA)	October 1, 1961
73	Young Women's Christian Association (YWCA)	October 1, 1959
49	Young Women's Christian Organization (YWCO)	July 2, 1962
97-868	Youth Development Association, Inc. (exemption is limited to county and municipal sales and use taxes in Madison County)	December 1, 1997

(Sections 40-2A-7(a)(5), 40-23-31 and 40-23-83, Code of Alabama 1975. Readopted through APA effective October 1, 1982, amended January 10, 1985, amended February 23, 1988, amended July 7, 1989, amended January 29, 1990, amended December 6, 1990, amended June 5, 1992, amended October 12, 1993, amended October 4, 1994, amended January 5, 1996, amended November 5, 1996, amended October 1, 1997, amended March 10, 1998, amended October 20, 1998, amended February 8, 2001, amended August 12, 2011, amended January 23, 2013)